

Kentucky Tax Registration Application and Instructions



www.revenue.ky.gov

Employer's Withholding Tax Account
Sales and Use Tax Account/Permit
Transient Room Tax Account
Motor Vehicle Tire Fee Account
Telecommunications Tax Account
Utility Gross Receipts License Tax Account
Consumer's Use Tax Account
Coal Severance and Processing Tax Account
Coal Seller/Purchaser Certificate ID Number
Corporation Income Tax Account
Limited Liability Entity Tax Account

NOTE: For your convenience, application may be filed online at <http://onestop.ky.gov>

- Incomplete or illegible applications will delay processing and will be returned.
- Print or type the application using blue or black ink only.
- Please see instructions for questions regarding completion of the application.
- **Need Help?** Call (502) 564-3306 or visit www.revenue.ky.gov

FOR OFFICE USE ONLY					
<input type="checkbox"/> WH	<input type="checkbox"/> SU	<input type="checkbox"/> TEL	<input type="checkbox"/> CU	<input type="checkbox"/> CP	<input type="checkbox"/> CT
	<input type="checkbox"/> TR	<input type="checkbox"/> UTL		<input type="checkbox"/> LL	<input type="checkbox"/> CID
	<input type="checkbox"/> TF				
CRIS #					
CTS CASE #			Coded		
CTS Person ID #			Date Coded		
RCS Flag			Data Entry		
NAICS		SIC	Date Data Entered		

SECTION A	REASON FOR COMPLETING THIS APPLICATION (Must Be Completed)
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1. Effective Date ____/____/____

- ☐ Opened new business/Began activity in Kentucky
 - ☐ Resumption of business
 - ☐ Hired employees working outside KY who have a KY residence
 - ☐ Applying for other accounts/Began a new taxable activity
 - ☐ Bidding for State Government Contract (State Vendor or Affiliates)
 - ☐ Purchased an existing business (See *Instructions*)
 - ☐ Ownership/Entity type change or conversion
(Specify previous type; See *Instructions*)
-
- ☐ Change in Federal Identification Number (FEIN) or Kentucky Secretary of State Organization Number
 - ☐ Other (Specify)

2. Previous Account Numbers (If Applicable)

Kentucky Employer's Withholding Tax	_____
Kentucky Sales and Use Tax	_____
Kentucky Telecommunications Tax	_____
Kentucky Utilities Gross Receipts License Tax	_____
Kentucky Consumer's Use Tax	_____
Kentucky Corporation Income Tax and/or Limited Liability Entity Tax	_____
Kentucky Coal Severance & Processing Tax	_____
Federal ID Number (FEIN)	_____
Kentucky Secretary of State Organization Number	_____

To update information for your existing account(s) or report opening a new location of your current business, use **Form 10A104, *Update or Cancellation of Kentucky Tax Account(s)***.

SECTION B BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION (Must Be Completed)

3. Legal Business Name _____

4. Doing Business As (See Instructions) _____

5. Federal Employer Identification Number (FEIN)
(Required, complete prior to submitting) -

6. Secretary of State Information (if applicable)

Kentucky Secretary of State Organization Number			<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
Date of Incorporation/Organization ____/____/____		State of Incorporation/Organization			If an Out-of-state Entity, Date of Qualification with the Kentucky Secretary of State's Office ____/____/____				

7. Primary Business Location

Street Address (<u>DO NOT</u> List a PO Box)		
City	State	Zip Code
Telephone Number () -	County (if in Kentucky)	

8. Accounting Period

- ☐ Calendar Year: Year Ending December 31st
- ☐ Fiscal Year: Year Ending ____/____/____ (*mm/dd*)
- ☐ 52/53 Week Calendar Year: December _____
(Day of Week that year ends)
- ☐ 52/53 Week Fiscal Year: _____
(Month & Day of Week that year ends)

9. Accounting Method

- ☐
- Cash
- ☐
- Accrual

10. Ownership Type

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Limited Liability Company (LLC or PLLC) | <input type="checkbox"/> Statutory Trust | <input type="checkbox"/> General Partnership | <input type="checkbox"/> Protected Cell Company (PCC) |
| <input type="checkbox"/> Series of a Limited Liability Company | <input type="checkbox"/> Series of a Statutory Trust | <input type="checkbox"/> Joint Venture | <input type="checkbox"/> Cell of a Protected Cell Company |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Trust (Non-statutory) | <input type="checkbox"/> Estate | <input type="checkbox"/> Other (Specify) _____ |
| <input type="checkbox"/> Professional Service Corporation (PSC) | <input type="checkbox"/> Limited Partnership (LP or PLP) | <input type="checkbox"/> Government | |
| <input type="checkbox"/> Association | <input type="checkbox"/> Limited Liability Partnership (LLP or PLLP) | <input type="checkbox"/> Unincorporated Non-profit | |
| <input type="checkbox"/> Cooperative | <input type="checkbox"/> Limited Liability Limited Partnership (LLLP or PLLLP) | <input type="checkbox"/> Sole Proprietorship | |
| <input type="checkbox"/> Limited Cooperative Assn. | <input type="checkbox"/> Series of a Partnership | <input type="checkbox"/> Home Health Care Service Recipient (HHCSR) | |

11. How Will You be Taxed for Federal Purposes? (Sole Proprietorships, HHCSRs, Estates, and Governments SKIP question 11)

- | | | |
|--|--|---|
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Cooperative | <input type="checkbox"/> Single Member Disregarded Entity
<i>Check below how the Member will be taxed Federally</i> |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Real Estate Investment Trust (REIT) | <input type="checkbox"/> Individual Sole Proprietorship |
| <input type="checkbox"/> S-Corporation | <input type="checkbox"/> Regulated Investment Company (RIC) | <input type="checkbox"/> General Partnership/Joint Venture |
| <input type="checkbox"/> Non-Profit | <input type="checkbox"/> Real Estate Mortgage Investment Conduit (REMIC) | <input type="checkbox"/> Estate |
| <input type="checkbox"/> Homeowner's Association | <input type="checkbox"/> Trust | <input type="checkbox"/> Trust (non-statutory) |
| | | <input type="checkbox"/> Other (Specify how the member is federally taxed) _____ |

12–13. OWNERSHIP DISCLOSURE—RESPONSIBLE PARTIES (REQUIRED FOR ALL OWNERSHIP TYPES)

Full Legal Name (Last, First, Middle)			Full Legal Name (Last, First, Middle)		
Social Security Number (REQUIRED)	KY Driver's License Number (if applicable)		Social Security Number (REQUIRED)	KY Driver's License Number (if applicable)	
Business Title	Effective Date of Title ____/____/____		Business Title	Effective Date of Title ____/____/____	
Residence Address			Residence Address		
City	State	Zip Code	City	State	Zip Code
Telephone Number () -	County (if in Kentucky)		Telephone Number () -	County (if in Kentucky)	

14. Person to contact about this application:

Name (Last, First, Middle)	Title	Daytime Telephone () -	Extension
E-mail: (By supplying your e-mail address you grant the Department of Revenue permission to contact you via e-mail.)			

SECTION C**TELL US ABOUT YOUR BUSINESS OR ORGANIZATION (Must Be Completed)****15. A. Describe the nature of your business activity in Kentucky, including any services provided.**

B. If you make sales in Kentucky, list the products sold. _____**C. Describe the nature of your business activity outside Kentucky, including any services provided.**

D. Business operations are primarily: ☐ Home Based ☐ Web Based ☐ Office/Store Based ☐ Transient**16. Do you have or will you hire employees to work in Kentucky within the next 6 months?.....**
(An employee is anyone to whom you pay wages, including part-time help and family members.)

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

17. Do you wish to voluntarily withhold on Kentucky residents who work outside Kentucky?.....

<input type="checkbox"/>	<input type="checkbox"/>
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18. Do you wish to voluntarily withhold on pension and retirement payments?.....

<input type="checkbox"/>	<input type="checkbox"/>
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19. If your business is choosing taxation as a corporation for Federal purposes, will the Kentucky officers receive compensation other than dividends?

<input type="checkbox"/>	<input type="checkbox"/>
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If you answered "YES" to ANY of questions 16 through 19, you must complete SECTION D.

	Yes	No
20. Will you make retail and/or wholesale sales of tangible personal property or digital property in Kentucky?..... (Examples: prepared food, internet sales, downloaded music and books, see Instructions for more.)	<input type="checkbox"/>	<input type="checkbox"/>
21. Will you install replacement parts for the repair or recondition of tangible personal property? (Examples: automotive repairs, computer or electronics repair, furniture repair, see Instructions for more.)	<input type="checkbox"/>	<input type="checkbox"/>
22. Will you produce, fabricate, process, print or imprint tangible personal property? (Examples: sign making, window tinting, embroidery, screen printing, engraving, see Instructions for more.)	<input type="checkbox"/>	<input type="checkbox"/>
23. Will you rent or lease tangible personal property or digital property to others, including related companies?	<input type="checkbox"/>	<input type="checkbox"/>
24. Will you charge taxable admissions?	<input type="checkbox"/>	<input type="checkbox"/>
25. Will you rent temporary lodging to others?	<input type="checkbox"/>	<input type="checkbox"/>
26. Will you sell for or are you a manufacturer's agent soliciting orders for a nonresident seller not registered in Kentucky?.....	<input type="checkbox"/>	<input type="checkbox"/>
27. Will you receive receipts from the breeding of a stallion to a mare in Kentucky?	<input type="checkbox"/>	<input type="checkbox"/>
28. Will you make sales of motor vehicles to residents of AZ, CA, FL, IN, MA, MI, SC, or WA?.....	<input type="checkbox"/>	<input type="checkbox"/>
29. Will you make sales of aviation jet fuel?	<input type="checkbox"/>	<input type="checkbox"/>
30. Are you a manufacturing fee processor or a contract miner located in Kentucky?	<input type="checkbox"/>	<input type="checkbox"/>
31. Are you bidding on a contract with Kentucky state government to be a state vendor?	<input type="checkbox"/>	<input type="checkbox"/>
32. Are you an affiliate of a company that has been awarded a Kentucky state government contract and is a state vendor?	<input type="checkbox"/>	<input type="checkbox"/>
33. Will you sell any of the following?		
Yes No Yes No		
<input type="checkbox"/> <input type="checkbox"/> A. Coal or other minerals <input type="checkbox"/> <input type="checkbox"/> E. Sewer services		
<input type="checkbox"/> <input type="checkbox"/> B. Water utilities <input type="checkbox"/> <input type="checkbox"/> F. Communication services		
<input type="checkbox"/> <input type="checkbox"/> C. Natural, artificial, or mixed gas utilities <input type="checkbox"/> <input type="checkbox"/> G. Multichannel video programming services		
<input type="checkbox"/> <input type="checkbox"/> D. Electricity <input type="checkbox"/> <input type="checkbox"/> *(see Instructions)		

**If you answered "YES" to ANY of questions 20 through 33 (except 33 G),
you must complete SECTION E and you may SKIP questions 34-35.**

If you answered "YES" to ANY of questions 33 B through 33 G, you must ALSO complete SECTION F.

	Yes	No
34. Are you a construction company/contractor that will bring into this state construction materials or supplies on which no Kentucky sales tax or equivalent has been paid?	<input type="checkbox"/>	<input type="checkbox"/>
35. Will you make purchases from out-of-state vendors and not pay Kentucky sales or use tax to the seller on those purchases? (If you are a PROFESSIONAL SERVICE business or if your business will make a one-time purchase only, please see Instructions for important additional details.)	<input type="checkbox"/>	<input type="checkbox"/>

If you answered "YES" to EITHER of questions 34 or 35, you must complete SECTION G.

	Yes	No
36. Will you mine coal that you own or possess the mineral rights to, either by deed, lease, consent, etc.?	<input type="checkbox"/>	<input type="checkbox"/>
37. Does your company perform one or more of the following activities:		
A. Purchase coal for the purpose of processing and resale?	<input type="checkbox"/>	<input type="checkbox"/>
B. Process refuse coal?	<input type="checkbox"/>	<input type="checkbox"/>
(Processing means cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose.)		
C. Purchase and sell coal as a coal broker?	<input type="checkbox"/>	<input type="checkbox"/>

If you answered "YES" to ANY of questions 36 or 37, you must complete SECTION H and SECTION E.

	Yes	No
38. Is your business/organization a corporation, S corporation, professional service corporation (PSC), association, homeowner's association, cooperative, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP or PLP), limited liability partnership (LLP or PLLP), limited liability limited partnership (LLLLP or PLLLP), series of a partnership, limited liability company (LLC or PLLC), series of a limited liability company, real estate investment trust (REIT), regulated investment company (RIC), real estate mortgage investment conduit (REMIC), protected cell company (PCC), cell of a protected cell company, or similar entity created with limited liability for the partners, members or shareholders?	<input type="checkbox"/>	<input type="checkbox"/>

**If you answered "YES" to question 38, you must answer questions 39 through 49.
Sole Proprietorships, HHCSRs, and General Partnerships should SKIP questions 39 through 49.**

	Yes	No
39. Is your corporation incorporated or your limited liability entity organized under the laws of Kentucky with the Kentucky Secretary of State's Office?	<input type="checkbox"/>	<input type="checkbox"/>
40. Will your corporation/limited liability entity have its commercial domicile in Kentucky?	<input type="checkbox"/>	<input type="checkbox"/>
41. Will your corporation/limited liability entity own or lease any real or tangible personal property located in Kentucky?	<input type="checkbox"/>	<input type="checkbox"/>
42. Will your corporation/limited liability entity have one or more individuals performing services in Kentucky?	<input type="checkbox"/>	<input type="checkbox"/>
43. Will your corporation/limited liability entity maintain an interest in a pass-through entity doing business in Kentucky?	<input type="checkbox"/>	<input type="checkbox"/>

44. Will your corporation/limited liability entity derive income from, or attributable to, sources within Kentucky? ☐ ☐
45. Will your corporation/limited liability entity derive income directly or indirectly from a trust doing business in Kentucky? ☐ ☐
46. Will your corporation/limited liability entity derive income directly or indirectly from a single-member limited liability company that is doing business in Kentucky and is disregarded as an entity separate from its single member for federal income tax purposes? ☐ ☐
47. Will your corporation/limited liability entity direct activities at Kentucky customers for the purpose of selling them goods? ☐ ☐
48. Will your corporation/limited liability entity direct activities at Kentucky customers for the purpose of selling them services?..... ☐ ☐
49. Will your corporation/limited liability entity own/lease any intangible property or receive payments from a related member as defined in KRS 141.205(1)(g) or an unrelated party for the use of intangible property in Kentucky such as royalties, franchise agreements, patents, trademarks, etc.? ☐ ☐

If you answered "YES" to ANY of questions 39 through 49, you must complete SECTION I.

SECTION D**EMPLOYER'S WITHHOLDING TAX ACCOUNT**

Must be completed if you answered "YES" to ANY of the questions 16 through 19.

For Office Use Only: WH #

50. A. Has a Kentucky Employer's Withholding Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If yes, list the Employer's Withholding Tax Account Number

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51. Number of Kentucky employees _____

54. *Employer's Withholding Tax* returns should be mailed to:

52. Date wages/pensions first paid or will be paid (REQUIRED)

☐ Use the same address as listed on Page 1, Section B, Question 7

____/____/____

53. Estimated total annual tax withheld in Kentucky:

☐ \$0.00–\$399.99 ☐ \$2,000.00–\$49,999.99

☐ \$400.00–\$1,999.99 ☐ \$50,000.00 or more

c/o or Attn.

Address

City

State

Zip Code

Mailing Telephone Number
() -

County (if in Kentucky)

SECTION E**SALES AND USE TAX ACCOUNT****TRANSIENT ROOM TAX ACCOUNT AND MOTOR VEHICLE TIRE FEE ACCOUNT**

Must be completed if you answered "YES" to ANY of the questions 20 through 33 (except 33 G) or question 36 or 37.

For Office Use Only: SU / TR / TF #

55. A. Has a Kentucky Sales and Use Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If yes, list the Sales and Use Tax Account Number

--	--	--	--	--	--

56. Date sales began or will begin (REQUIRED)

____/____/____

57. **Do you rent temporary lodging to others?** ☐ **Yes** ☐ **No**

58. **Do you sell new tires for motor vehicles?** ☐ **Yes** ☐ **No**

59. Estimated gross monthly sales tax collected in Kentucky:

☐ \$0.00–\$1,199.99 ☐ \$1,200.00 or more

60. A. Does this business have additional locations in Kentucky other than the one listed on Page 1, Section B, Question 7?

☐ **Yes** ☐ **No**

61. *Sales and Use Tax* returns should be mailed to:

☐ Use the same address as listed on Page 1, Section B, Question 7

c/o or Attn.

Address

City

State

Zip Code

Mailing Telephone Number
() -

County (if in Kentucky)

B. If yes, attach a listing of all additional Kentucky locations. For each location, the attachment should include: doing business as (DBA) name, physical location address, phone number, date location was opened, and a description of the location's business activity.

SECTION F TELECOMMUNICATIONS TAX ACCOUNT AND/OR UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT**Must be completed if you answered "YES" to ANY of the questions 33B through 33G.**

For Office Use Only: TEL #
UTL #

62. A. Has a Kentucky Telecommunications and/or Utility Gross Receipts License Tax Account already been assigned to this business? ☐ Yes ☐ No

B. If yes, list the Telecommunications Tax Account Number

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If yes, list the Utility Gross Receipts License Tax Account Number

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63. Date sales of communications or utilities began or will begin (REQUIRED)

___ / ___ / ___

Once the account for *Telecommunications Tax* is assigned, use the following website to set up account for online filing of returns.

<http://revenue.ky.gov/business/Telecom.htm>

64. Telephone Number

() -

Once the account for *Utility Gross Receipts License Tax* is assigned, use the following website to set up account for online filing of returns.

<http://revenue.ky.gov/business/utl.school.htm>

SECTION G**CONSUMER'S USE TAX ACCOUNT****Must be completed if you answered "YES" to EITHER question 34 or 35.**

For Office Use Only: CU #

65. A. Has a Consumer's Use Tax Account already been assigned to this business? ☐ Yes ☐ No

B. If yes, list the Consumer's Use Tax Account Number

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66. Date purchases began or will begin (REQUIRED)

___ / ___ / ___

67. *Consumer's Use Tax* returns should be mailed to:
☐ Use the same address as listed on Page 1, Section B, Question 7

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -	County (if in Kentucky)	

SECTION H**COAL SEVERANCE/PROCESSING TAX ACCOUNT and/or COAL SELLER/PURCHASER CERTIFICATE ID #****Must be completed if you answered "YES" to EITHER question 36 or 37.**

For Office Use Only: CT #
CID #

68. A. Has a Coal Severance Tax Account and/or a Coal Seller/Purchaser Certificate ID # already been assigned to this business? ☐ Yes ☐ No

B. If yes, list the Coal Severance Tax Account Number

--	--	--	--	--	--	--	--	--	--

If yes, list the Coal Seller/Purchaser Certificate ID Number

--	--	--	--	--	--	--

69. Date mining/processing or coal brokering operations began or will begin (REQUIRED)

___ / ___ / ___

70. *Coal Severance & Processing Tax* returns should be mailed to:
☐ Use the same address as listed on Page 1, Section B, Question 7

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -	County (if in Kentucky)	

SECTION I**CORPORATION INCOME AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT****Must be completed if you answered "YES" to ANY of the questions 39 through 49.**

For Office Use Only: CP / LL #

71. A. Has a Corporation Income and/or Limited Liability Entity Tax Account already been assigned to this business? ☐ **Yes** ☐ **No**

B. If yes, list the Corporation Income or Limited Liability Entity Tax Account Number

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72. A. Is your entity exempt from Corporation Income Tax and/or Limited Liability Entity Tax under Kentucky law? ☐ **Yes** ☐ **No**

B. If yes, select the exemption type below:

☐ Financial institution, as defined in KRS 136.500, except banker's banks organized under KRS 287.135 or KRS 286.3-135☐ Savings and loan association organized under the laws of this state and under the laws of the United States and making loans to members only☐ Bank for cooperatives☐ Production credit association☐ Insurance company, including farmers or other mutual hail, cyclone, windstorm, or fire insurance companies, insurers, and reciprocal underwriters (does not include insurance agencies)☐ Corporation or other entity exempt under Section 501 of the Internal Revenue Code☐ Religious, educational, charitable, or like corporation not organized or conducted for pecuniary profit☐ Corporation whose only owned or leased property located in this state is located at the premises of a printer with which it has contracted for printing, provided that: 1. The property consists of the final printed product, or copy from which the printed product is produced; and 2. The corporation has no individuals receiving compensation in this state as provided in KRS 141.120(8)(b)☐ Public service corporation subject to tax under KRS 136.120☐ Open-end registered investment company organized under the laws of this state and registered under the Investment Company Act of 1940☐ Any property or facility which has been certified as a fluidized bed energy production facility as defined in KRS 211.390☐ An alcohol production facility as defined in KRS 247.910☐ Real estate investment trust (REIT) as defined in Section 856 of the Internal Revenue Code☐ Regulated investment company (RIC) as defined in Section 851 of the Internal Revenue Code☐ Real estate mortgage investment conduit (REMIC) as defined in Section 860D of the Internal Revenue Code☐ Personal service corporation as defined in Section 269A(b)(1) of the Internal Revenue Code☐ Publicly traded partnership as defined by Section 7704(b) of the Internal Revenue Code that is treated as a partnership for federal tax purposes under Section 7704(c) of the Internal Revenue Code, or their publicly traded partnership affiliates. (Publicly traded partnership affiliates shall include any limited liability company or limited partnership for which at least eighty percent (80%) of the limited liability company member interests or limited partner interests are owned directly or indirectly by the publicly traded partnership.)☐ Qualified investment partnership (QIP) as defined in KRS 141.206(15)(a) &(b)☐ Statutory trust or series of a statutory trust☐ Cooperative described in Sections 521 and 1381 of the Internal Revenue Code (*Select category below*)☐ Farmers' agricultural and other cooperatives organized or recognized under KRS Chapter 272☐ Advertising cooperatives☐ Purchasing cooperatives☐ Homeowner's associations including those described in Section 528 of the Internal Revenue Code☐ Political organizations as defined in Section 527 of the Internal Revenue Code☐ Rural electric and rural telephone cooperativesC. If **Political Organization** selected above, are you required to file Federal Form 1120-POL? ☐ **Yes** ☐ **No**73. A. Is this entity treated Federally as a division of a parent company and not separately taxed as its own entity? ☐ **Yes** ☐ **No**

B. If yes, select the division type below:

☐ Qualified Subchapter S-corporation Subsidiary (QSUB)☐ Qualified Real Estate Investment Trust Subsidiary (QRS)74. If an out-of-state entity, is your Kentucky activity limited to the mere solicitation of the sale of tangible personal property and exempt from Corporation Income tax due to Public Law 86-272? ☐ **Yes** ☐ **No**

75. If an out-of-state entity, date that activity or receipt of pass through income began or will begin in Kentucky

____ / ____ / ____

76. *Corporation Income and/or Limited Liability Entity Tax* correspondence should be mailed to:☐ Use the same address as listed on Page 1, Section B, Question 7

c/o or Attn.		
Address		
City	State	Zip Code
Mailing Telephone Number () -		County (if in Kentucky)

The statements contained in this application and any accompanying schedules are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

Signed: _____

Phone Number: _____

Title: _____ Date: ____/____/____(mm/dd/yyyy)

The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.



INSTRUCTIONS
KENTUCKY TAX REGISTRATION APPLICATION**WHAT IS THE PURPOSE OF THE KENTUCKY TAX REGISTRATION APPLICATION?**

This application is used to apply for any of the following: Employer's Withholding Tax Account, Sales and Use Tax Account/Permit, Transient Room Tax Account, Motor Vehicle Tire Fee Account, Telecommunications Tax Account, Utility Gross Receipts License Tax Account, Consumer's Use Tax Account, Coal Severance and Processing Tax Account, Coal Seller/Purchaser Certificate ID Number, Corporation Income Tax Account, or Limited Liability Entity Tax Account.

DO I HAVE ANY OTHER STATE TAX REGISTRATION REQUIREMENTS?

Depending on the product or service your business provides, there may be other state taxes that apply to your business. Most of these require that you file a special application/registration. Refer to Page 7 of the application for information about other applicable registrations.

I ALREADY HAVE TAX ACCOUNTS, HOW DO I UPDATE MY ACCOUNT INFORMATION?

You must complete **FORM 10A104, UPDATE OR CANCELLATION OF KENTUCKY TAX ACCOUNT(S)**, to update information such as business name, location or mailing addresses, phone numbers, accounting period, responsible party information, and to report a taxing election change with the IRS or to request cancellation of your accounts.

WHO CAN I CALL WITH QUESTIONS ABOUT REGISTRATION?

For help completing the application, please call the Taxpayer Registration Section at (502) 564-3306, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., Eastern Time.

You may also contact one of the following Kentucky Taxpayer Service Centers or the Telecommunications Device for the Deaf. Each office is open Monday through Friday, 8:00 a.m. to 5:00 p.m., local time.

Ashland	(606) 920-2037	Hopkinsville	(270) 889-6521	Paducah	(270) 575-7148
Bowling Green	(270) 746-7470	Louisville	(502) 595-4512	Pikeville	(606) 433-7675
Central Kentucky	(502) 564-5930	Northern Kentucky	(859) 371-9049	Telecommunication Device	(502) 564-3058
Corbin	(606) 528-3322	Owensboro	(270) 687-7301	for the Deaf	

The Department of Revenue has an **Ombudsman** to serve as your advocate and is available to make sure your rights are protected. You may contact the Ombudsman at (502) 564-7822.

WHEN SHOULD I FILE MY APPLICATION?

You are required to complete the application and file it with the Kentucky Department of Revenue, at least **30 days before** engaging in an activity that requires the establishment of the following:

- Employer's Withholding Tax Account (KRS 141.310)
- Sales and Use Tax Account (KRS 139.200, 139.240)
- Transient Room Tax Account (KRS 142.400)
- Motor Vehicle Tire Fee Account (KRS 224.50-868)
- Consumer's Use Tax Account (KRS 139.310)
- Utility Gross Receipts License Tax Account (KRS 160.613)
- Telecommunications Tax Account (KRS 136.604 and 136.616)
- Coal Severance and Processing Tax Account (KRS 143.020)
- Coal Seller/Purchaser Certificate ID Number (KRS 143.037)

Corporations and Limited Liability Entities must complete the application to establish a Corporation Income Tax Account and/or a Limited Liability Entity Tax Account (KRS 141.040, 141.0401):

If you are...	Then your application should be filed...
Kentucky formed,	Within 30 days of formation with the Kentucky Secretary of State's Office.
Formed out-of-state and you have obtained a Certificate of Authority to transact business in Kentucky from the Kentucky Secretary of State,	Within 30 days of obtaining a certificate of authority, provided that you are treated as doing business in Kentucky under KRS Chapter 141.
Formed out-of-state and you have NOT obtained a Certificate of Authority to transact business in Kentucky from the Kentucky Secretary of State,	Within 30 days of first engaging in activities that result in you being treated as doing business in Kentucky under KRS Chapter 141.

IS MY APPLICATION COMPLETE?

Your application will not be considered complete unless it includes all required information specified on the Form. This includes, but is not limited to, a Federal Employer Identification Number and accurate Social Security Number(s), as appropriate.

WHAT PENALTIES APPLY?

Failure to complete and file the required application in the specified time frames listed above shall subject you to penalties under KRS 131.180.

HOW LONG WILL IT TAKE FOR MY ACCOUNT NUMBERS TO BE ASSIGNED?

Fully completed paper applications will be processed, barring seasonal workload increases, within 5 to 10 business days. Applications with missing or unclear information, requiring additional research, may take longer. Those with extensive amounts of missing information will be returned by mail for further completion.

LINE BY LINE APPLICATION INSTRUCTIONS

SECTION A—REASON FOR COMPLETING THIS APPLICATION

1. **Effective Date**—Enter the effective date of the reason you are completing this application. Check the box which corresponds to why the application is being completed.
- **Opened New Business, Began activity in Kentucky, Resumption of Business, Hired employees working outside Kentucky who have a Kentucky residence**—Complete Sections A, B, and C, to determine the accounts for which you are required to apply. For *Resumption of Business*, list your previous account numbers in Section A, question 2.
 - **Applying for Other Accounts, Began a new Taxable Activity**—If you require an account type that is not currently assigned to your business, complete Sections B and C to determine the additional accounts for which you are required to apply. If the questions in Section C lead you to complete a Section for an account type you already have, write your current account number in the field provided within the Section.
 - **Bidding for State Government Contract (State Vendor or Affiliates)**—Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, or any affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, is required to register for Kentucky sales and use tax per KRS Chapter 45A, and collect and remit the sales and use tax imposed by KRS Chapter 139. Complete Sections A, B, and C to determine the accounts for which you are required to apply.
 - **Purchased an Existing Business**—(This will include a business previously owned by a family member)

If the business you purchased was a...	Then...
<ul style="list-style-type: none"> ■ Sole Proprietorship ■ Joint Venture ■ General Partnership ■ Series of a Statutory Trust ■ Limited Partnership (LP or PLP) ■ Limited Liability Partnership (LLP or PLLP) ■ Limited Liability Limited Partnership (LLLL or PLLLP) ■ Series of a Partnership ■ Series of a Limited Liability Company (LLC or PLLC) ■ Protected Cell Company (PCC) 	<p>You will need to apply for new accounts. List the previous owner's accounts in Section A, question 2, and complete Sections B and C to determine the account for which you are required to re-apply.</p>
<ul style="list-style-type: none"> ■ Non-Profit ■ Professional Service Corporation ■ Corporation ■ Association ■ Cooperative ■ Limited Cooperative Association ■ Statutory Trust ■ Trust (non-statutory) ■ Limited Liability Company (LLC or PLLC) 	<p>If:</p> <ul style="list-style-type: none"> —you are converting the purchased business to a new ownership/entity type, or —the Federal Identification Number (FEIN) has changed, or —the Secretary of State Organization Number has changed, <p>Then you will need to apply for new accounts. List the previous owner's accounts in Section A, question 2, and complete Sections B and C to determine the account for which you are required to re-apply.</p>
	<p>If the business' ownership/entity type, Federal Identification Number (FEIN) and Secretary of State Organization Number will all stay the same, DO NOT use the Kentucky Tax Registration Application. You must use Form 10A104, Update or Cancellation of Kentucky Tax Account(s), to provide the updated business and responsible party information.</p>

Note to persons buying a business: Any person buying a business may incur a sales tax liability on the purchase of the business assets or become personally liable for the prior sales tax liability of the seller. It may be necessary for the purchaser to withhold a part of the sales price until verification has been furnished by the seller that tax liabilities have been paid or do not exist. Therefore, it is important that anyone purchasing a business obtain a copy of Kentucky Revised Statutes 139.670 and 139.680 to determine the tax consequences and potential liability in such transactions. Copies are available at www.revenue.ky.gov, by writing the Office of Sales and Excise Taxes, Department of Revenue, P. O. Box 1274, Frankfort, Kentucky 40602-1274, by calling (502) 564-5170, or by contacting any Kentucky Taxpayer Service Center listed on page 1 of these instructions.

- **Ownership/Entity Type Change or Conversion, Change in Federal Identification Number (FEIN) or Kentucky Secretary of State Organization Number**—The only ownership/entity type changes that do not require a business to apply for new accounts are those related to mere taxing election changes with the Internal Revenue Service (IRS).

If a Corporation elects or rescinds S-Corporation status or a Limited Liability Company (LLC) changes its taxing election, provided the Federal Identification Number (FEIN) and Kentucky Secretary of State Organization Number stay the same, you must use Form 10A104, Update or Cancellation of Kentucky Tax Account(s), to provide the updated business and responsible party information.

For all other ownership/entity type changes or conversions, for receiving a new Federal Identification Number (FEIN), or for receiving a new Kentucky Secretary of State Organization Number, **you must apply for new Kentucky tax account numbers.** List your old account numbers in Section A, question 2, and complete Sections B and C to determine the accounts for which you are required to re-apply.

Examples of conversions requiring a business apply for new accounts are:

- A Sole Proprietorship converting to a General Partnership and vice versa,
- A Limited Liability Company (LLC or PLLC) converting to a Statutory Trust and vice versa, or
- Any ownership type converting to a Limited Liability Company (LLC or PLLC) and vice versa.

2. **Previous Kentucky Account Numbers**—If you have purchased an existing business, list the previous owner's accounts, if available. If your current business has changed ownership/entity types, received a new Federal Identification Number (FEIN) or a new Kentucky Secretary of State Organization Number and your company must apply for new accounts or you have resumed an old business, list your old accounts. **A request in writing from the previous owner is required to cancel previous accounts.**

SECTION B—BUSINESS / RESPONSIBLE PARTY / CONTACT INFORMATION**3. Legal Business Name**—Enter the complete legal business name for your business or organization.

Note: If the business is a Home Health Care Service Recipient (HHCSR), the name of the business should be the first, middle and last name of the disabled or elderly individual with the acronym “HHCSR” added to the end of the name.

4. Doing Business As (DBA)—If your business or organization has a “doing business as” name, enter the name.**5. Federal Employer Identification Number (FEIN)**—Enter the FEIN assigned to your business or organization by the Internal Revenue Service. If you are a disregarded entity that is operating under your parent’s FEIN, DO NOT list your parent’s/member’s FEIN.

Apply for an FEIN online at www.irs.gov or contact the IRS at (800) 829-4933. Sole Proprietorships and Disregarded Entities that do not have employees or file certain federal excise tax returns may not be required to hold an FEIN for Federal purposes. However, all businesses applying for Kentucky tax accounts are encouraged to obtain an FEIN. An FEIN helps distinguish a business from others with similar names and for certain documents may be an alternative to using a personal Social Security Number.

6. Secretary of State Information—(Sole Proprietorships, HHCSRs, Estates, Governments, Unincorporated Non-Profits, and Non-statutory Trusts are not required to register with the Kentucky Secretary of State. General Partnerships or Joint Ventures who do not operate using a DBA or Assumed Name are not required to register with the Kentucky Secretary of State.)

For all remaining entities, enter the Organization Number assigned to your entity by the Kentucky Secretary of State’s Office. Enter your date of incorporation/organization and list the State in which you incorporated/organized. If an out-of-state entity, list the date you qualified with the Kentucky Secretary of State’s Office to do business in Kentucky.

7. Primary Business Location—List the street address, city, state and ZIP Code for the location for which you are requesting registration. **Do not list a P.O. Box** for a business location address. For out-of-state businesses that do not have a Kentucky location, use the principal location address in your home state. If your location is in Kentucky, enter county name. If out-of-state, leave county blank. Enter the telephone number for the listed location; include the area code.**8. Accounting Period**—Check the box that corresponds to when your business or organization’s accounting period ends. If you choose the fiscal year filing box, enter the month and day when your year ends. If you choose the 52/53 week calendar year box, enter the day of the week your year ends in December. If you choose the 52/53 week fiscal year box, enter the month and day of the week your year ends.

Note: Most businesses operate under a calendar year basis (year end December 31).

9. Accounting Method—Check the box corresponding to the accounting method your company uses.

Cash Basis—The business elects to report receipts in the accounting period that payment is actually or constructively received from the customer, even though the customer may take possession of the product before actually paying for it.

Accrual Basis—The business elects to report receipts in the accounting period that the sale actually occurs, regardless of when the customer makes payment for such purchases.

10. Ownership Type—Check the box for the organizational structure type you have selected for your business. If “Other” selected, enter the structure type on the blank provided.

Ownership Type	Basic Definition
Limited Liability Company (LLC or PLLC) Series of a Limited Liability Company	<p>An organization of individuals chartered by law and operating under the direction of members or managers. For US federal taxation purposes an LLC can be taxed as a single member disregarded entity, partnership, non-profit, or a corporation.</p> <p>Some state’s Secretary of State’s Offices allow for the formation of Series underneath a main or master LLC.</p> <p>Each LLC which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State’s Office as an assumed name.</p> <p>For Kentucky Department of Revenue purposes, each Series within an LLC must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.</p>
Corporation Professional Service Corporation (PSC)	<p>An organization chartered by law and recognized as having a legal existence as an entity separate from its owners. It operates under the direction of duly elected officers.</p> <p>A PSC is a special type of corporation formed to engage in specific types of licensed professional services such as law, medicine, architecture, accounting, engineering, etc.</p>
Association	An unincorporated group joined together for a common purpose. However, associations are treated as corporations for Department of Revenue purposes.
Cooperative Limited Cooperative Association	<p>A group of individuals known as patrons who have supplied their own capital at their own risk, who democratically direct and manage the enterprise, and who themselves receive the fruits of their cooperative endeavors, through the allocation of the excess among themselves. In general, Cooperatives are treated as corporations for Kentucky tax purposes.</p> <p>Limited Cooperative Associations must register as such with the Kentucky Secretary of State’s Office. This ownership type allows for investor members in addition to patron members. For Kentucky purposes, Limited Cooperative Associations are also subject to the Limited Liability Entity Tax.</p>

Ownership Type	Basic Definition
Trust (Non-statutory) Statutory Trust Series of a Statutory Trust	<p>A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party.</p> <p>A Statutory Trust must register as such with the Kentucky Secretary of State's Office.</p> <p>A Series of a Statutory Trust is a Series that has been created underneath a Statutory Trust. Each Statutory Trust should register each of its separate Series with the Kentucky Secretary of State's Office as an assumed name.</p> <p>For Kentucky purposes, Statutory Trusts and Series of Statutory Trusts are subject to the Limited Liability Entity Tax.</p> <p>For Kentucky Department of Revenue purposes, each Series within a Statutory Trust must register for its own separate Limited Liability Entity Tax account, unless it has chosen a disregarded status.</p>
Limited Partnership (LP and PLP) Limited Liability Partnership (LLP or PLLP) Limited Liability Limited Partnership (LLLLP or PLLLP) Series of a Partnership	<p>A partnership formed by two or more persons having one or more general partners and one or more limited partners. The limited partner(s) have restricted liability for the business debts, while the general partner(s) are fully liable. Those with limited liability must form through the Secretary of State's office and not merely by a partnership agreement.</p> <p>Some state's Secretary of State's Offices allow for the formation of Series underneath the main or master Partnership.</p> <p>Each Partnership which has a Series should register each of its separate Series which do business in Kentucky with the Kentucky Secretary of State's Office as an assumed name.</p> <p>For Kentucky Department of Revenue purposes, each Series within a Partnership must register for its own separate Limited Liability Entity Tax account, unless it has chosen a disregarded status.</p>
General Partnership	<p>Two or more individuals owning and/or operating a business. All partners jointly share profits and losses and are individually responsible for debts incurred.</p>
Joint Venture	<p>A business entity that is short lived, generally common to construction related activities, where two or more individuals or businesses come together temporarily to participate in a profit making activity. Usually, each venturer specializes in a specific field of expertise or has resources not available to the other venturer(s).</p>
Estate	<p>The total property, real and personal, that was owned by an individual, now deceased, before distribution through a trust or will.</p>
Government	<p>City, county, state and federal agencies.</p>
Unincorporated Non-Profit	<p>An unincorporated informal group of individuals who come together to perform some social good not conducted for pecuniary profit. These can include unincorporated religious, educational, or charitable organizations.</p>
Sole Proprietorship	<p>One single person owning and/or operating a business, solely responsible for all debts and liabilities incurred by the business.</p>
Home Health Care Service Recipient (HHCSR)	<p>A disabled or elderly individual participating in an in-home domestic services program administered by a state or local agency and all or part of the services received are paid for with funds supplied by the Federal, state or local government.</p> <p>A federal identification number (FEIN) is issued in the name of the disabled or elderly individual (Service Recipient) as the employer. The Service Recipient or their family designates an agent to report, file, and pay employment taxes on the Service Recipient's behalf.</p>

Ownership Type	Basic Definition
Protected Cell Company (PCC) Cell of a Protected Cell Company	<p>Also called a Segregated Cell Company, Segregated Account Company, or a Segregated Portfolio Company. Some state's Secretary of State Offices allow for the formation of a type of company which separates its business into protected cells in which assets and liabilities of different classes are separated from the main company.</p> <p>For Kentucky Department of Revenue purposes, each Cell within a Protected Cell Company, must register for its own separate Corporation Income Tax and/or Limited Liability Entity Tax account, unless it has chosen a disregarded status.</p>
Other	Any ownership not elsewhere classified.

11. How Will You be Taxed for Federal Purposes? Indicate how this business will be treated for Federal purposes. If "Single Member Disregarded Entity, Other" is selected, list what type of entity the single member is and how it is taxed.

12-13. Ownership Disclosure—Responsible Parties— Enter the full legal name, Social Security Number, Kentucky Driver's License Number, residence address, city, state, ZIP Code, telephone number, county (if in Kentucky), business title and the date for when the title became effective for the information that corresponds to your business ownership type. **Note: Social Security Numbers for responsible parties are required (KRS 131.180(4)).**

If your Ownership Type is...	Then the required Ownership/Responsible Party disclosure is...
<ul style="list-style-type: none"> ■ Sole Proprietorship ■ Limited Liability Company (LLC or PLLC) for Federal Purposes Taxed as an Individual Sole Proprietorship 	<p>Enter owner's individual information, including Social Security Number, in question 12.</p> <p>Do not use name abbreviations or nicknames.</p> <p>Note: For Kentucky purposes, a husband and wife who jointly own a business must register as a General Partnership and not a Sole Proprietorship.</p>
<ul style="list-style-type: none"> ■ Limited Liability Company (LLC or PLLC) for Federal Purposes Taxed as a Single Member Disregarded Entity 	<p>Enter the single member's company information, including FEIN, in question 12.</p> <p>If the LLC has managers, their full individual information can be entered in question 13. Attach a separate sheet for more LLC managers.</p>
<ul style="list-style-type: none"> ■ Corporation ■ Professional Service Corporation (PSC) ■ Association ■ Cooperative ■ Limited Cooperative Association ■ Non-profit ■ Government 	<p>Enter the officers' information, including Social Security Numbers in questions 12 and 13. If more than two officers; attach a separate sheet.</p> <p>Note: Information for the President is required. The information for a President must be for an individual and not another business.</p>
<ul style="list-style-type: none"> ■ Statutory Trust ■ Series of a Statutory Trust ■ Trust (non-statutory) 	<p>Enter the trustee information in questions 12 and 13. If trustees are individuals, provide their Social Security Numbers. If trustees are other businesses, provide their FEINs. If more than two trustees; attach a separate sheet.</p> <p>For a Series of a Statutory Trust, if it will be treated as a disregarded entity, also provide the information for the master Statutory Trust under which it was formed, including the FEIN for the master Statutory Trust.</p>
<ul style="list-style-type: none"> ■ Joint Venture ■ General Partnership ■ Limited Partnership (LP or PLP) ■ Limited Liability Partnership (LLP or PLLP) ■ Limited Liability Limited Partnership (LLLLP or PLLLP) ■ Limited Liability Company (LLC or PLLC) for Federal Purposes Taxed as Other Than Disregarded 	<p>Enter the partners'/members' information in questions 12 and 13. If partners'/members are individuals, provide their Social Security Numbers. If partners'/members are other businesses, provide their FEINs.</p> <p>If more than two partners/members; attach a separate sheet.</p> <p>Note: For any entity taxed as a partnership at least two partners/members must be listed.</p>

If your Ownership Type is...	Then the required Ownership/Responsible Party disclosure is...
<ul style="list-style-type: none"> ■ Series of a Partnership ■ Series of a Limited Liability Company 	<p>Enter the information for the master Partnership or master Limited Liability Company, including FEIN, in question 12.</p> <p>If the Series of the LLC has managers, their full individual information can be entered in question 13. Attach a separate sheet for more LLC managers of the Series.</p>
<ul style="list-style-type: none"> ■ Estate 	<p>Enter the information for the estate administrator, including Social Security Number, in question 12.</p>
<ul style="list-style-type: none"> ■ Home Health Care Service Recipient (HHCSR) 	<p>Enter the information, including FEIN, for the agent that has been designated to report, file, and pay employment taxes on the Service Recipient's behalf in question 12. The Business Title for the Agent should be listed as "HHCSR Agent".</p> <p>HHCSR Agents are not liable for debts of the HHCSR business and are processing agents only.</p>
<ul style="list-style-type: none"> ■ Protected Cell Company ■ Cell of a Protected Cell Company 	<p>Enter the officers' information, including Social Security Numbers in questions 12 and 13. If more than two officers; attach a separate sheet.</p> <p>Note: Information for the President is required. The information for a President must be for an individual and not another business.</p> <p>For a Cell of a Protected Cell Company, if it will be treated as a disregarded entity, also provide the information for the Protected Cell Company under which the cell was formed, including the FEIN for the Protected Cell Company.</p>

14. **Person to contact about this application**— Enter the name, title, daytime telephone number, extension, fax number and e-mail address for the person to contact with questions about this application.

SECTION C—TELL US ABOUT YOUR BUSINESS OR ORGANIZATION—Answer questions 15 through 49 to determine accounts for which your business or organization is required to apply.

15. **Business Activity Description**—
- A. **Kentucky Activity**—Give a description of the nature of your Kentucky business activity including a description of any services provided.
 - B. **List Products Sold**—If you make sales, list the type(s) of products that you sell in Kentucky.
 - C. **Primary Activity Outside Kentucky**—Give a description of the nature of your primary business activity outside the state of Kentucky, including a description of any services provided.
 - D. **Business Operations are Primarily**—Check the box for the location where your business is primarily operated.
16. An employee is anyone to whom you pay wages, including part-time help and family members (See KRS 141.010, 103 KAR 18:010 and 103 KAR 18:070).
17. Kentucky withholding is not required from wages of Kentucky residents that work entirely outside the state, but your business may choose to voluntarily register to withhold.
18. Kentucky withholding is not required from payments of pensions/retirements, but your business may choose to voluntarily register to withhold.
19. Kentucky officers who receive compensation, other than dividends, are legally considered employees for withholding purposes (see KRS 141.010).
20. All businesses or organizations making regular and continuous sales of Tangible Personal Property or Digital Property within Kentucky, including those via internet and at flea markets or antique malls, are required to register for a Sales and Use Tax Account.
- Tangible Personal Property** (KRS 139.010(33)) "means personal property which may be seen, weighed, measured, felt or touched, or which is in any way or manner perceptible to the senses, regardless of the method of delivery, and includes natural, artificial, and mixed gas, electricity, water, steam, and prewritten computer software." **Digital Property** (KRS 139.010(9)) "means any of the following which is transferred electronically: digital audio work, digital books, finished artwork, digital photographs, periodicals, newspapers, magazines, video greeting cards, audio greeting cards, video games, electronic games, or any digital code related to this property. Digital Property does not include audio-visual works or satellite radio programming.
21. A repairer or reconditioner of tangible personal property is a retailer of parts and materials furnished in connection with repair work and as such must collect sales and use tax (see 103 KAR 27:150).
22. Charges, including labor charges, for producing, fabricating, processing, printing, or imprinting tangible personal property are subject to sales and use tax (see 103 KAR 27:130 and 103 KAR 28:030).
23. Rental of tangible personal property or digital property is a taxable activity. Additionally, if you have formed a separate business to hold title to equipment, machinery, or other tangible personal property or digital property for lease back to another business you own, you will be required to charge sales tax on those transactions (see 103 KAR 28:051).

24. In general, spectator admissions (for example: theaters, concerts, amusement parks, fairgrounds, baseball parks) are subject to sales tax. Non-spectator admissions (for example: swimming pools, skating rinks, pay lakes) are not subject to sales tax (see 103 KAR 28:010).
25. Temporary rental of rooms, lodgings or accommodations by any hotel, motel, inn or tourist camp are subject to sales tax (see KRS 139.200).
26. You as the agent are required to hold a Kentucky Sales and Use Tax Permit, if the manufacturer for whom you sell does not hold a valid Kentucky Sales and Use Tax Permit (see KRS 139.010(27)(b)).
27. All receipts collected from the sales and use tax on the fees paid for breeding a stallion to a mare will be deposited into a fund, which will be administered by the Kentucky Horse Racing Commission to enhance the equine breeding industry in the state. Taxpayers who report sales tax on equine breeding fees are required to complete the Sales and Use Tax Equine Breeders Supplementary Schedule (Form 51A132) with their sales and use tax returns per 103 KAR 27:240.

Note: Copies of this supplemental schedule are available at www.revenue.ky.gov or for more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

28. Kentucky motor vehicle dealers who make sales of vehicles to residents of Arizona, California, Florida, Indiana, Massachusetts, Michigan, South Carolina or Washington must collect Kentucky sales tax on the selling price of the vehicle, less the trade-in allowance for like-kind exchanges. These receipts are to be reported and paid with the filing of the dealer's regular sales and use tax return. Taxpayers who report such sales are required to complete and file a Kentucky Sales Tax Motor Vehicle Sales Supplementary Schedule (Form 51A135) which provides a breakdown for the portion of total sales that relates specifically to sales of motor vehicles to those nonresident customers. The supplementary schedule is due on the same date as the sales and use tax return and may be filed online at www.revenue.ky.gov.

Note: For more information contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

29. All receipts collected from the sales and use tax for aviation jet fuel will be deposited into the Kentucky Aviation Economic Development Fund which is administered by the Kentucky Transportation Cabinet to enhance the aviation industry in the state. Taxpayers who report sales tax on aviation jet fuel sales are required to complete the Sales and Use Tax Monthly Aviation Fuel Dealer Supplementary Schedule (Form 51A131) with their sales and use tax returns.

Note: Copies of this supplemental schedule are available at www.revenue.ky.gov or for more information, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170.

30. A contract miner or a fee processor is an independent party to whom a manufacturer/industrial processor pays a fee to perform a step or series of steps in the manufacturing or mining process. Contract miners and fee processors may issue resale certificates for materials, supplies, and industrial tools used directly in the manufacturing/mining process provided the tools have a useful life of less than one year. Resale certificates cannot be issued for repair, replacement or spare parts.
31. Any vendor who contracts to sell, install, or provide services to the Commonwealth of Kentucky or one of its agencies, is required to register for Kentucky sales and use tax per KRS 45A.067, and collect and remit the sales and use tax imposed by KRS Chapter 139. In order to complete the bidding process with the Commonwealth or one of its agencies, an original application applying for a Sales and Use Tax account or a copy of your Sales and Use Tax Permit must be submitted with the bid packet. Failure to obtain the required account and remain in compliance with KRS Chapter 139 during the life of your contract may result in termination of your contract with the Commonwealth (see 200 KAR 5:390).
32. If you make sales into Kentucky and are an affiliate of a company who contracts to sell, install, or provide services to the Commonwealth, you are required to register for Kentucky sales and use tax per KRS 45A.067 and collect and remit the sales and use tax imposed by KRS Chapter 139.
33. All businesses engaged in selling coal and natural resources are required to obtain a Sales and Use Tax account.

Sales of water utilities, gas utilities, electricity or sewer services to nonresidential customers are subject to sales and use tax. Communication services are also subject to sales and use tax.

*While the sale of cable, satellite broadcast and internet protocol television services are not subject to sales tax, cable services, satellite broadcast services, internet protocol television services and communication services are subject to telecommunications tax (see KRS Chapter 136).

Also, cable services, satellite broadcast services, internet protocol television services, communication services and the other utility services listed above are subject to utility gross receipts license tax (see KRS Chapter 160).

Communication services (KRS 136.602 and KRS 160.6131) include, but are not limited to: local and long distance telephone services; telegraph and teletypewriter services; pre-paid calling services and postpaid calling services; private communications services involving a direct channel specifically dedicated to a customer's use between specific points; channel services involving a path of communications between two (2) or more points; data transport services involving the movement of encoded information between points by means of any electronic, radio, or other medium or method; caller ID services, ring tones, voice mail, and other electronic messaging services; mobile wireless telecommunications service and fixed wireless service as defined in KRS 139.195; and voice over internet protocol (VOIP).

Note: For more information about telecommunications tax, contact the Division of Sales and Use Tax, Department of Revenue, P.O. Box 181, Station 53, Frankfort, Kentucky 40602, or call (502) 564-5170 (Option 2). For more information about utility gross receipts license tax, contact the Financial Tax Section, Department of Revenue, P. O. Box 181, Station 61, Frankfort, Kentucky 40602, or call (502) 564-4810 (see KRS 136.600-136.660 and KRS 160.613).

34. These purchases are subject to Kentucky use tax. See Instruction 35 below.
35. Per KRS 139.330, a 6 percent use tax is due if you make out-of-state purchases of tangible personal property or digital property for storage, use, or other consumption in Kentucky and did not pay at least 6 percent state sales tax to the seller at the time of purchase. For example, if you order from catalogs, make purchases through the Internet, or shop outside Kentucky for items such as construction supplies, construction equipment, office furniture, computer equipment, medical equipment, software, office supplies, books, or subscribe to magazines or professional journals, you will owe use tax to Kentucky. This list is not all inclusive. It is important to remember that use tax applies only to items purchased outside Kentucky, including another country, which would have been taxed if purchased in Kentucky.

Note: If your business did make or will make a one time only out-of-state purchase or will not regularly make these types of purchases, check this question "No". Do not complete the section to apply for a Consumer's Use Tax Account. You will need to complete Form 51A113(O), Consumer's Use Tax Return, to report and pay the applicable use tax. To obtain Form 51A113(O), call the Division of Sales and Use Tax at (502) 564-5170 or download the form from our Web site at www.revenue.ky.gov.

All professional service providers must apply for a Consumer's Use Tax account.

- 36. - 37B.** Every person engaged in severing and/or processing coal, including refuse coal, must file an application to obtain a Certificate of Registration and Coal Seller/Purchaser Certificate ID Number with the Kentucky Department of Revenue **before** severing and/or processing coal in Kentucky (see KRS 143.030).

Processing includes cleaning, breaking, sizing, dust allaying, treating to prevent freezing, or loading or unloading for any purpose. **This is limited to persons who own or have an economic interest in the coal and does not include a contract miner.** Persons who only receive an arm's length royalty are not considered as having an economic interest and are not required to register.

Note: Persons required to obtain a Certificate of Registration for coal severance and processing tax must also apply for a sales and use tax permit in Section E of this application.

- 37C.** Coal Brokers, while not subject to coal tax, will be issued a Coal Seller/Purchaser Certificate ID Number that must be used in all sales and purchases of coal on Form 55A004.
- 38.** These entities must register for a Kentucky Corporation Income Tax and/or a Limited Liability Entity Tax Account, unless otherwise exempt (see KRS 141.040 and KRS 141.0401).
- 39.** For assistance, contact the Kentucky Secretary of State's Office at (502) 564-3490 or visit them online at <http://sos.ky.gov>.
- 40.** A Commercial Domicile is the principal place from which the trade or business of the corporation is managed (see 103 KAR 16:240).
- 41.** Owning or leasing property in this state means owning or leasing real or tangible personal property in Kentucky, including: maintaining an office or other place of business in Kentucky; maintaining in Kentucky an inventory of merchandise or material for sale, distribution or manufacture, or consigned goods, regardless of whether kept on the taxpayer's premises, in a public or rented warehouse, or otherwise; or owning computer software used in the business of a third party within Kentucky (see 103 KAR 16:240). See definition in Instruction 20 for tangible personal property.
- 42.** Corporations and Limited Liability Entities with individuals performing services in Kentucky are subject to Kentucky corporation income tax and/or limited liability entity tax. The business is considered as performing services in Kentucky whether the services are provided directly by the business or indirectly by directing activity performed by a third party (see 103 KAR 16:240). Services do not include the mere solicitation of the sale of tangible personal property.
- 43.** A Pass-Through Entity is any partnership, joint venture, S corporation, limited cooperative association, statutory trust, series of a statutory trust, limited partnership (LP or PLP), limited liability partnership (LLP or PLLP), limited liability limited partnership (LLLL or PLLLP), series of a partnership, limited liability company (LLC or PLLC), series of a limited liability company, or similar entity recognized by the laws of this state that is not taxed for federal purposes at the entity level, but instead passes to each partner, member, shareholder, or owner their proportionate share of income, deductions, gains, losses, credits, and any other similar attributes. You are required to register for a Kentucky Corporation Income Tax Account and/or a Limited Liability Entity Tax Account to report the income generated from a pass-through entity (see KRS 141.010).
- 44.-46.** You are required to register for a Kentucky Corporation Income Tax and/or a Limited Liability Entity Tax Account to report the income derived from or attributable to sources in Kentucky.
- 47.** Directing activities at Kentucky customers for the purpose of selling goods is taxable in Kentucky. This includes selling or soliciting orders for real property, intangible personal property, tangible personal property; or delivering merchandise inventory on consignment to its Kentucky distributors or dealers (see 103 KAR 16:240).
- 48.** Directing activities at Kentucky customers for the purpose of selling services is taxable in Kentucky. This includes performing or soliciting orders for services in Kentucky, including those services performed in Kentucky by a third party on behalf of the business (see 103 KAR 16:240).
- 49.** Intangible property is subject to Kentucky corporate income tax and/or limited liability entity tax (see 103 KAR 16:240).

For Corporation Income Tax, nothing in questions 39 through 49 shall be interpreted in a manner that goes beyond the limitations imposed and protections provided by the United States Constitution or Public Law No. 86-272. Public Law No. 86-272 does not apply to the Limited Liability Entity Tax.

SECTION D—EMPLOYER'S WITHHOLDING TAX ACCOUNT

- 50. Existing Tax Account—**If an Employer's Withholding Tax account number has already been assigned to this business, check "Yes" and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or an Employer's Withholding Tax Account was never assigned to your business, check "No" and leave B blank.

- 51. Number of Kentucky Employees—**Enter the total number of full-time and part-time persons expected to be employed yearly **in Kentucky**; including Kentucky residents that perform work outside the state of Kentucky. For Kentucky businesses, who are for federal purposes electing taxation as corporations, include officers who will be receiving compensation.
- 52. Date Wages or Pensions First Paid—**Enter the date wages or pensions were or will be paid to employees.
- 53. Estimated Total Annual Tax Withheld—**Check the estimated dollar amount of withholding you will be remitting to the Department of Revenue on an annual basis.
- 54. Send Mail Related to This Account to—**If your mailing address is the same as the Business Location Address listed on Page 1, Section B, Question 7, then check the appropriate box.

If you want tax returns and correspondence to be sent somewhere other than the location address listed on Page 1, Section B, Question 7, complete the mailing address, city, state, ZIP Code, county (if in Kentucky), and the telephone number for this address in this section. **You may include a P. O. Box here.**

SECTION E—SALES AND USE TAX ACCOUNT (Including Transient Room Tax Account and Motor Vehicle Tire Fee Account)

- 55. Existing Tax Account—**If a Sales and Use Tax account number has already been assigned to this business, check "Yes" and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or a Sales and Use Tax Account was never assigned to your business, check "No" and leave B blank.

- 56. Date Sales Began or Will Begin**—Give the date that sales, repairs, rentals, leases, lodgings, or admissions began or will begin in Kentucky.
- 57. Renting Temporary Lodging**—Do you rent temporary lodging to others? Hotels, motels, inns, tourist camps or other businesses that rent temporary lodging or accommodations in Kentucky are subject to the transient room tax. If you are required to register for this tax, mark this question “Yes”. The transient room tax adds a 1 percent tax of the rent in addition to the current 6 percent sales tax (see *KRS 142.400*).
- Note: For more information, contact the Excise Tax Section, Department of Revenue, P. O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502) 564-6823.*
- 58. Sale of New Tires for Motor Vehicles**—Do you make retail sales of new tires for motor vehicles within Kentucky? Retail businesses which sell new tires for motor vehicles are subject to the Motor Vehicle Tire Fee. If you are required to register for this fee, mark this question “Yes”.
- Note: For more information, contact the Excise Tax Section, Department of Revenue, P. O. Box 1303, Station 62, Frankfort, Kentucky 40602-1303, or call (502) 564-6823.*
- 59. Estimated Gross Monthly Sales Tax Collected**—Check estimated amount of monthly sales tax collected in Kentucky.
- 60. Additional Kentucky Locations**—If you have additional business locations in Kentucky, check “Yes”. Attach a listing for each location of the information found in question 60B.
- 61. Send Mail Related to This Account to**—See Instruction 54 in Section D of these Instructions.

SECTION F—TELECOMMUNICATIONS TAX ACCOUNT AND/OR UTILITY GROSS RECEIPTS LICENSE TAX ACCOUNT

Note: Tax returns for Telecommunications Tax and Utility Gross Receipts License Tax are required to be filed online. See the application for the website addresses to use to register for online filing once your accounts have been assigned.

- 62. Existing Tax Account**—If a Telecommunications Tax account number and/or a Utility Gross Receipts License Tax account has already been assigned to this business, check “Yes” and list the account number(s) in B.
- If per Section A of the application your business was required to re-register for new accounts, or a Telecommunications Tax Account or a Utility Gross Receipts License Tax Account was never assigned to your business, check “No” and leave B blank.
- 63. Date Sales of Communications or Utilities Began or Will Begin**—Give the date sales of communications and/or multichannel video programming services; water utilities; natural, artificial, or mixed gas; electricity; or sewer services began or will begin in Kentucky.
- 64. Telephone Number**—List the telephone number for the business.

SECTION G—CONSUMER’S USE TAX ACCOUNT

- 65. Existing Tax Account**—If a Consumer’s Use Tax account number has already been assigned to this business, check “Yes” and list the account number in B.
- If per Section A of the application your business was required to re-register for new accounts, or a Consumer’s Use Tax Account was never assigned to your business, check “No” and leave B blank.
- 66. Date Purchases Began or Will Begin**—Give the date that purchases of tangible personal property or digital property began or will begin.
- 67. Send Mail Related to This Account to**—See Instruction 54 in Section D of these Instructions.

SECTION H—COAL SEVERANCE/PROCESSING TAX AND/OR COAL SELLER/PURCHASER CERTIFICATE ID NUMBER

- 68. Existing Tax Account**—If a Coal Severance/Processing Tax Account number and/or a Coal Seller/Purchaser Certificate ID number has already been assigned to this business, check “Yes” and list the account number in B.
- If per Section A of the application your business was required to re-register for new accounts, or a Coal Severance/Processing Tax Account number or a Coal Seller/Purchaser Certificate ID number was never assigned to your business, check “No” and leave B blank.
- 69. Date Mining/Processing and/or Coal Brokering Began or Will Begin**—Give the date mining/mining processing and/or coal brokering began or will begin in Kentucky.
- 70. Send Mail Related to This Account to**—See Instruction 54 in Section D of these Instructions.

SECTION I—CORPORATION INCOME TAX ACCOUNT AND/OR LIMITED LIABILITY ENTITY TAX ACCOUNT

Note: All corporations and all limited liability entities should be registered with the Kentucky Secretary of State’s Office in order to conduct business within Kentucky. You may contact their office at (502) 564-3490, or visit their Web site at <http://sos.ky.gov>.

If your Company is a...	Then in general, the account type you qualify for is...
<ul style="list-style-type: none"> ■ Corporation ■ S Corporation ■ Association ■ Limited Cooperative Association ■ Protected Cell Company ■ Any other entity that has elected to be taxed as a Corporation or S Corporation for federal income tax purposes 	<p>Both a Corporation Income Tax Account and a Limited Liability Entity Tax Account</p> <p><i>(Unless otherwise exempt by statute)</i></p>
<ul style="list-style-type: none"> ■ Cooperative ■ Homeowner's Association ■ Professional Service Corporation (PSC) ■ Real Estate Investment Trust (REIT) ■ Regulated Investment Company (RIC) ■ Real Estate Mortgage Investment Conduit (REMIC) ■ Public Service Corporation ■ Professional Limited Liability Company (PLLC) federally taxed as a Corporation or S Corporation ■ Other entity treated as a Corporation or S Corporation that is not subject to the Limited Liability Entity tax imposed by KRS 141.0401(6) 	<p>A Corporation Income Tax Account</p> <p><i>(Unless otherwise exempt by statute)</i></p>
<ul style="list-style-type: none"> ■ Statutory Trust ■ Series of a Statutory Trust where the Series has not elected to be taxed as a Corporation or S Corporation and has not elected to be disregarded ■ Limited Partnership (LP or PLP) ■ Limited Liability Partnership (LLP or PLLP) ■ Limited Liability Limited Partnership (LLLLP or PLLLP) ■ Series of a Partnership where the Series has not elected to be taxed as a Corporation or S Corporation and has not elected to be disregarded ■ Limited Liability Company (LLC or PLLC) federally taxed as a Partnership ■ Limited Liability Company (LLC or PLLC) federally treated as a disregarded entity whose single member is a(n) <ul style="list-style-type: none"> -Individual Sole Proprietor -General Partnership -Joint Venture -Estate -Trust (non-statutory) ■ Series of a Limited Liability Company where the Series has not elected to be taxed as a Corporation or S Corporation and has not elected to be disregarded ■ Cell of a Protected Cell Company where the Cell has not elected to be taxed as a Corporation or S Corporation and has not elected to be disregarded ■ Similar entity that affords any of its partners, members, shareholders, or owners, through function of the laws of Kentucky or laws recognized by Kentucky, protection from general liability for actions of the entity and have not elected to be taxed as a Corporation or S Corporation for federal income tax purposes 	<p>A Limited Liability Entity Tax Account</p> <p><i>(Unless otherwise exempt by statute)</i></p>

71. Existing Tax Account—If a Corporation Income Tax and/or a Limited Liability Entity Tax account number has already been assigned to this business, check "Yes" and list the account number in B.

If per Section A of the application your business was required to re-register for new accounts, or a Corporation Income Tax or a Limited Liability Entity Tax Account was never assigned to your business, check "No" and leave B blank.

72. Exempt Organizations—Indicate whether your business or organization is exempt from Corporation Income Tax and/or Limited Liability Entity Tax by Kentucky Statute. If "Yes", select the specific exemption type in item B.

If you select "Political Organization" in B, indicate in item C whether your entity is required to file Federal Form 1120-POL.

Note to corporations exempt from federal income taxation: Corporations which are exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code, must attach a copy of the determination of exemption letter issued by the IRS.

73. Entity Treated as a Division—If your entity is not separately taxed and is instead federally treated as a division of a parent company, check "Yes" and select the Division Type in item B.

74. Mere Solicitation—If you are an out-of-state entity, check if your activity in Kentucky is mere solicitation of the sale of tangible personal property which is protected under Public Law 86-272. Public Law 86-272 does not apply to the Limited Liability Entity Tax.

75. Date Activity Began for Out-of-State Entities—Enter the date that your business or organization began business activities in Kentucky or began receiving pass-through income from Kentucky sources.

76. Send Mail Related to This Account to—See Instruction 54 in Section D of these Instructions.